

Exhibit A

Proof of Claim Pg 2 of 7

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Page: 127.18 AR AGING AS OF EFFECTIVE DATE
ACNA - NEWDate: 03/23/06
Time: 14:05:27Reporting Currency: USD
Exchange Rate: USD 1.0 = USD 1.0

Ref	T	Eff Date	Due Date	Inv Date	AR Acct	Lv	Dn Less Than Days Old	Over 0 Days Old	Over 30 Days Old	Over 60 Days Old	Total Amount
110190	EAG DISTRIBUTION SERVICE	State: MI	Last Payment: 01/27/06	Attn: Donna Hormel	Tel: 937-676-2375						
		State:	Last Payment:	Attn:	Tel:						
1005621	M	03/23/06	03/23/06	03/23/06	11000		-126,509.64	0.00	0.00	0.00	-126,509.64
1005622	M	03/23/06	03/23/06	03/23/06	11000		-29,522.50	0.00	0.00	0.00	-29,522.50
4190	U	09/28/05	09/28/05	09/28/05	10310		0.00	0.00	0.00	-1,052,270.56	-1,052,270.56
6065805B	U	07/06/05	07/01/05	07/01/05	10360		0.00	0.00	0.00	18,487.20	18,487.20
111437	I	07/23/04	09/01/04	07/23/04	11000		0.00	0.00	0.00	10,000.00	10,000.00
1120780M	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	5,803.49	5,803.49
1120810M	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	1,276.38	1,276.38
112302D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	1,819.58	1,819.58
1124180	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	2,553.18	2,553.18
1126090	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	6,977.80	6,977.80
112845D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	23,035.58	23,035.58
113276D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	1,819.58	1,819.58
113277D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	1,727.71	1,727.71
113278D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	23,035.58	23,035.58
113279D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	1,727.71	1,727.71
113280D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	2,591.42	2,591.42
113282D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	23,035.58	23,035.58
113283D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	1,728.00	1,728.00
113284D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	1,727.71	1,727.71
113290D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	864.00	864.00
113291D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	2,552.75	2,552.75
113503D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	1,728.00	1,728.00
113505D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	23,035.58	23,035.58
113506D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	1,728.00	1,728.00
113507D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	864.00	864.00
113840D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	1,728.00	1,728.00
113841D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	23,035.58	23,035.58
113842D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	23,035.58	23,035.58
113961D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	23,035.58	23,035.58
114039D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	3,765.74	3,765.74
114150D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	4,319.42	4,319.42
114209D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	310.32	310.32
114550D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	797.78	797.78
115156D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	2,591.42	2,591.42
115209D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	17,719.68	17,719.68
115292D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	4,076.06	4,076.06
115358D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	1,174.32	1,174.32
115375D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	864.00	864.00
115376D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00	1,276.80	1,276.80

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27.18 AR AGING AS OF EFFECTIVE DATE

ACNA - NEW

Date: 03/23/06

Time: 14:05:31

Reporting Currency: USD

Exchange Rate: USD 1.0 = USD 1.0

Ref	Y	Eff Date	Due Date	Inv Date	AR Acct	Dn LV	Less Than Days Old	Over Days Old	Over Days Old	Over Days Old	Over Days Old	Total Amount
115377D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		17,719.68	17,719.68
115378D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		1,276.80	1,276.80
115448D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		1,484.64	1,484.64
115725D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		2,902.03	2,902.03
115814D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		2,902.32	2,902.32
115815D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		23,035.58	23,035.58
115966D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		2,038.32	2,038.32
115969D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		2,313.18	2,313.18
116043D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		1,728.00	1,728.00
116132D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		2,038.32	2,038.32
116216D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		2,902.03	2,902.03
116240D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		1,728.00	1,728.00
116332D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		2,038.32	2,038.32
116432D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		3,766.32	3,766.32
116503D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		2,591.14	2,591.14
116518D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		2,591.14	2,591.14
116623D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		2,591.14	2,591.14
116698D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		1,727.42	1,727.42
116699D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		1,276.80	1,276.80
116733D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		1,727.42	1,727.42
116933D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		310.32	310.32
116934D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		1,276.80	1,276.80
117038D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		1,728.00	1,728.00
117110D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		1,727.42	1,727.42
117164D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		3,455.42	3,455.42
117238D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		3,455.42	3,455.42
117306D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		3,455.14	3,455.14
117308D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		1,276.38	1,276.38
117391D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		3,455.42	3,455.42
117392D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		2,591.71	2,591.71
117528D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		21,216.00	21,216.00
117628D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		930.96	930.96
117748D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		21,216.00	21,216.00
117749D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		310.32	310.32
117871D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		21,216.00	21,216.00
118061D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		21,216.00	21,216.00
118300D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		620.64	620.64
118465D	M	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		310.32	310.32
119542	I	12/14/04	02/01/05	12/14/04	11000		0.00	0.00	0.00		42,486.92	42,486.92
120079	I	12/23/04	02/01/05	12/23/04	11000		0.00	0.00	0.00		126,509.64	126,509.64
120748	I	01/13/05	03/04/05	01/13/05	11000		0.00	0.00	0.00		5,194.36	5,194.36
125478	I	03/31/05	05/02/05	03/31/05	11000		0.00	0.00	0.00		-181,977.22	-181,977.22

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27.18 AR AGING AS OF EFFECTIVE DATE

ACNA - NEW

Date: 03/23/06

Time: 14:05:31

Reporting Currency: USD

Exchange Rate: USD 1.0 = USD 1.0

Ref	T	Eff Date	Due Date	Inv Date	AR Acct	Dn Lv	Less Than Days Old	0 Days Old	Over Days Old	0 Days Old	Over Days Old	30 Days Old	Over Days Old	60 Days Old	Total Amount
125479	I	03/31/05	03/11/05	03/31/05	11000			0.00		0.00		0.00		-120,703.56	-120,703.56
127222	I	04/01/05	01/11/05	11/30/04	11000			0.00		0.00		0.00		-26,987.66	-26,987.66
131141	I	10/18/05	10/18/05	10/18/05	11000			0.00		0.00		0.00		-21,717.14	-21,717.14
131640	I	12/05/05	09/11/05	09/07/05	11000			0.00		0.00		0.00		-66,480.00	-66,480.00
131825	I	12/30/05	12/30/05	12/30/05	11000			0.00		0.00		0.00		-323,965.34	-323,965.34
G0035408	I	07/13/05	09/11/05	07/13/05	11000			0.00		0.00		0.00		2,653.92	2,653.92
G0035644	I	08/04/05	10/11/05	08/04/05	11000			0.00		0.00		0.00		72,172.80	72,172.80
G0035672	I	08/04/05	10/11/05	08/04/05	11000			0.00		0.00		0.00		27,838.08	27,838.08
G0035906	I	08/24/05	10/11/05	08/24/05	11000			0.00		0.00		0.00		10,310.40	10,310.40
G0035915	I	08/25/05	10/11/05	08/25/05	11000			0.00		0.00		0.00		30,931.20	30,931.20
G0035941	I	08/26/05	10/11/05	08/26/05	11000			0.00		0.00		0.00		21,325.12	21,325.12
G0035947	I	08/29/05	10/11/05	08/29/05	11000			0.00		0.00		0.00		41,241.60	41,241.60
G0035961	I	08/30/05	10/11/05	08/30/05	11000			0.00		0.00		0.00		30,931.20	30,931.20
G0035970	I	08/31/05	10/11/05	08/31/05	11000			0.00		0.00		0.00		10,310.40	10,310.40
G0035971	I	08/31/05	10/11/05	08/31/05	11000			0.00		0.00		0.00		55,526.40	55,526.40
G0035983	I	09/01/05	11/11/05	09/01/05	11000			0.00		0.00		0.00		10,310.40	10,310.40
G0035984	I	09/01/05	11/11/05	09/01/05	11000			0.00		0.00		0.00		60,976.80	60,976.80
G0035996	I	09/02/05	11/11/05	09/02/05	11000			0.00		0.00		0.00		30,931.20	30,931.20
G0035997	I	09/02/05	11/11/05	09/02/05	11000			0.00		0.00		0.00		36,976.80	36,976.80
G0036013	I	09/06/05	11/11/05	09/06/05	11000			0.00		0.00		0.00		10,310.40	10,310.40
G0036022	I	09/06/05	11/11/05	09/06/05	11000			0.00		0.00		0.00		33,600.00	33,600.00
G0036026	I	09/06/05	11/11/05	09/06/05	11000			0.00		0.00		0.00		14,400.00	14,400.00
G0036028	I	09/06/05	11/11/05	09/06/05	11000			0.00		0.00		0.00		65,776.80	65,776.80
G0036031	I	09/06/05	11/11/05	09/06/05	11000			0.00		0.00		0.00		14,400.00	14,400.00
G0036033	I	09/07/05	11/11/05	09/07/05	11000			0.00		0.00		0.00		30,931.20	30,931.20
G0036038	I	09/07/05	11/11/05	09/07/05	11000			0.00		0.00		0.00		54,649.60	54,649.60
G0036044	I	09/08/05	11/11/05	09/08/05	11000			0.00		0.00		0.00		30,931.20	30,931.20
G0036051	I	09/07/05	11/11/05	09/07/05	11000			0.00		0.00		0.00		28,800.00	28,800.00
G0036054	I	09/08/05	11/11/05	09/08/05	11000			0.00		0.00		0.00		70,624.80	70,624.80
G0036075	I	09/09/05	11/11/05	09/09/05	11000			0.00		0.00		0.00		65,126.40	65,126.40
G0036085	I	09/12/05	11/11/05	09/12/05	11000			0.00		0.00		0.00		30,931.20	30,931.20
G0036091	I	09/12/05	11/11/05	09/12/05	11000			0.00		0.00		0.00		89,776.80	89,776.80
G0036101	I	09/13/05	11/11/05	09/13/05	11000			0.00		0.00		0.00		30,931.20	30,931.20
G0036102	I	09/13/05	11/11/05	09/13/05	11000			0.00		0.00		0.00		43,296.00	43,296.00
G0036117	I	09/15/05	11/11/05	09/15/05	11000			0.00		0.00		0.00		54,204.00	54,204.00
G0036130	I	09/15/05	11/11/05	09/15/05	11000			0.00		0.00		0.00		24,000.00	24,000.00
G0036135	I	09/15/05	11/11/05	09/15/05	11000			0.00		0.00		0.00		8,054.48	8,054.48
G0036146	I	09/16/05	11/11/05	09/16/05	11000			0.00		0.00		0.00		39,146.40	39,146.40
G0036283	I	09/28/05	11/11/05	09/28/05	11000			0.00		0.00		0.00		54,496.51	54,496.51
G0036292	I	09/29/05	11/11/05	09/29/05	11000			0.00		0.00		0.00		20,220.80	20,220.80
G0036313	I	09/30/05	11/11/05	09/30/05	11000			0.00		0.00		0.00		70,576.40	70,576.40
G0036330	I	10/04/05	12/31/05	10/04/05	11000			0.00		0.00		0.00		9,665.12	9,665.12

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27.18 AR AGING AS OF EFFECTIVE DATE
ACNA - NEW

Date: 03/23/06
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Reporting Currency: USD
Exchange Rate: USD 1.0 = USD 1.0

Ref	T	Eff Date	Due Date	Inv Date	AR Acct	LV	Days Old	Days Old	Days Old	Days Old	Total Amount
							Less Than 0	Over 0	Over 30	Over 60	
G0036338	I	10/03/05	12/02/05	10/03/05	11000		0.00	0.00	0.00	65,126.40	65,126.40
G0036350	I	10/04/05	12/02/05	10/04/05	11000		0.00	0.00	0.00	65,126.40	65,126.40
G0036363	I	10/05/05	12/02/05	10/05/05	11000		0.00	0.00	0.00	59,661.60	59,661.60
USD Customer Totals:							-156,032.14	0.00	0.00	363,285.45	207,253.31
USD Report Totals:							-156,032.14	0.00	0.00	363,285.45	207,253.31

Invoices: 969,560.03
D-/Cr Memos: 271,476.64
Finance Charges: 0.00
Unapplied Payments: -1,033,783.36
Drafts: 0.00
Total USD Aging: 207,253.31
Aging at 03/23/06 Exchange Rate: 207,253.31
Variance of 03/23/06 to Base: 0.00

End of Report

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ACNA - NEW

Date: 03/21/06

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Reporting Currency: USD

Exchange Rate: USD 1.0 = USD 1.0

Ref	T	Eff Date	Due Date	Inv Date	AR Acct	Ln	On Less Than 30 Days Old	Over 30 Days Old	Over 60 Days Old	Over 90 Days Old	Total Amount
130014					State: MI		Last Payment: 10/05/05 Attn: David Taburet				Tel: 248-813-3805
					State:		Last Payment:				Tel:
130894	I	09/22/05	09/22/05	09/22/05	11000		0.00	0.00	0.00	20,700.00	20,700.00
USD	Customer				Totals:		0.00	0.00	0.00	20,700.00	20,700.00
USD	Report				Totals:		0.00	0.00	0.00	20,700.00	20,700.00

Invoices: 20,700.00
 Dr/Cr Memos: 0.00
 Finance Charges: 0.00
 Unapplied Payments: 0.00
 Drafts: 0.00
 Total USD Aging: 20,700.00
 Aging at 03/21/06 Exchange Rate: 20,700.00
 Variance of 03/21/06 to Base: 0.00

End of Report

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ACNA - NEWDate: 03/21/06
Time: 14:45:44Reporting Currency: USD
Exchange Rate: USD 1.0 = USD 1.0

Ref	T	Eff Date	Due Date	Inv Date	AR Acct	Lv	Dn	Less Than 30 Days Old	Over 30 Days Old	Over 60 Days Old	Over 90 Days Old	Total Amount
130030		DELPHI CHASSIS SYST TEST CTR State: OH Last Payment: 12/14/05 Attn: David Taburet - Tooling Tel: 248-813-4362										
					State:			Last Payment:	Attn:		Tel:	
130365	1	07/01/05	07/25/05	06/29/05	11000			0.00	0.00	0.00	3,074.59	3,074.59
USD	Customer				Totals:			0.00	0.00	0.00	3,074.59	3,074.59
USD	Report				Totals:			0.00	0.00	0.00	3,074.59	3,074.59

Invoices:	3,074.59
Dr./Cr Memos:	0.00
Finance Charges:	0.00
Unapplied Payments:	0.00
Drafts:	0.00
Total USD Aging:	3,074.59
Aging at 03/21/06 Exchange Rate:	3,074.59
Variance of 03/21/06 to Base:	0.00

End of Report